

SCHEDULE RC-I -- SELECTED ASSETS AND LIABILITIES OF IBFs

General Instructions

Schedule RC-I is to be completed only by banks filing the FFIEC 031 report forms that have IBFs and other "foreign" offices.

This schedule requires the reporting, on a fully consolidated basis, of total assets and liabilities and selected detail of all IBFs established by the reporting bank, i.e., including any IBFs established by the parent bank or by its Edge or Agreement subsidiaries. All items represent components of the consolidated items reported for the consolidated bank and thus include only claims on, or liabilities to, third parties. That is, all intrabank transactions are excluded. All of the asset and debt relationships, except for those between the consolidated bank's IBFs and the IBFs of other depository institutions, are with foreign-domiciled customers or customers domiciled in Puerto Rico and U.S. territories and possessions.

Item Instructions

Item No. Caption and Instructions

- 1 **Total IBF assets of the consolidated bank.** Report the total amount outstanding of assets of the consolidated bank's IBFs that are included in Schedule RC, item 12, "Total assets."
- 2 **Total IBF loans and lease financing receivables.** Report the total amount outstanding of loans and leases of the consolidated bank's IBFs that are included in Schedule RC-C, part I, item 12, column A, "Total loans and leases, net of unearned income."
- 3 **IBF commercial and industrial loans.** Report the total amount outstanding of commercial and industrial loans of the consolidated bank's IBFs that are included in Schedule RC-C, part I, item 4, column A, "Commercial and industrial loans." The majority of IBF commercial and industrial loans will be to non-U.S. addressees and, thus, included in Schedule RC-C, part I, item 4.b.
- 4 **Total IBF liabilities.** Report the total amount outstanding of all liabilities of the consolidated bank's IBFs that are included in Schedule RC, item 21, "Total liabilities."
- 5 **IBF deposit liabilities due to banks, including other IBFs.** Report the amount outstanding of liabilities of the consolidated bank's IBFs that are included in foreign office deposits, Schedule RC-E, part II, item 2, "Deposits of U.S. banks," and Schedule RC-E, part II, item 3, "Deposits of foreign banks." IBF deposit liabilities must include liabilities in the form of deposits, placements, borrowings, and other similar instruments.
- 6 **Other IBF deposit liabilities.** Report the amount outstanding of liabilities of the consolidated bank's IBFs that are included in foreign office deposits, Schedule RC-E, part II, item 1, "Deposits of individuals, partnerships, and corporations;" Schedule RC-E, part II, item 4, "Deposits of foreign governments and official institutions;" Schedule RC-E, part II, item 5, "Certified and official checks;" and Schedule RC-E, part II, item 6, "All other deposits." IBF deposit liabilities must include liabilities in the form of deposits, placements, borrowings, and other similar instruments.